



DEPARTMENT OF HUMAN SERVICES

CHILD CARE PAYMENT PROGRAM

Dear Applicant,

The MDHS Division of Early Childhood Care & Development thanks you for your interest in becoming an approved provider for the Mississippi Child Care Payment Program. This is the application packet that you will need to submit to our office. Here is a list of important items that you need to consider before applying to become an approved provider:

1. Complete this application if you will be providing care at your house for a child who lives at another residence. You will not be paid for caring for your biological children.
2. You must have a valid email address that you check often. We will not send paper messages through the mail. We will send important information to you through email.
3. You must keep a LAND LINE telephone. Parents will make a free call at drop off and pick up to record that their child was there.
4. You will not be paid for any care provided before you were approved. We cannot approve applications until they are complete.
5. You will keep paper sign in/out sheets for every day of care that you provide.
6. You must keep shot records for yourself and all children you care for on-site.

Thank you,

MDHS, Division of Early Childhood Care & Development

MDHS DECCD MISSISSIPPI CHILD CARE PAYMENT PROGRAM

Application for Unlicensed Family Child Care and In-Home Providers

PROVIDER INFORMATION

| | | |
|--|----------------|---|
| Provider Name: | | Land Line Phone: |
| Physical Address: | | |
| City: | State: | ZIP Code: |
| Is mailing address the same as the physical address? <input type="checkbox"/> Yes If no, complete section below. | | |
| Mailing Address: | | |
| City: | State: | ZIP Code: |
| Provider Phone: | Email Address: | |
| Days of operation: <input type="checkbox"/> Monday-Friday (Check all that apply) <input type="checkbox"/> Saturday <input type="checkbox"/> Sunday <input type="checkbox"/> Nighttime care | | Hours of care provided: Monday-Friday _____ am/pm to _____ am/pm Saturday _____ am/pm to _____ am/pm Sunday _____ am/pm to _____ am/pm |

Type of care provided:

- ☐ I will provide care in my home to children related to me only. (Relative Family Child Care Provider)
☐ I will provide care in my home to any applicant, related or not. (Non-Relative Family Child Care Provider)
☐ I will provide care in a relative child's home. I reside in a separate residence. (Relative In-home Child Care Provider)
☐ I will provide care in a non-relative child's home. I reside in a separate residence. (Non-Relative In-Home Child Care Provider)

RATE INFORMATION

Please indicate below the rates you charge for each care level and age group:

| | | | |
|--|-----------------------------|----|---------|
| Full-Time Care (6 or more hours per day) | Infants (0-12 mo.) | \$ | PER DAY |
| Full-Time Care | Toddlers (13-35 mo.) | \$ | PER DAY |
| Full-Time Care | Preschool (36-59 mo.) | \$ | PER DAY |
| Full-Time Care | School Age (60 mo. & older) | \$ | PER DAY |
| Full-Time Care | Special Needs (6 wks-18yrs) | \$ | PER DAY |
| Part-Time Care (less than 6 hours per day) | Infants (0-12 mo.) | \$ | PER DAY |
| Part-Time Care | Toddlers (13-35 mo.) | \$ | PER DAY |
| Part-Time Care | Preschool (36-59 mo.) | \$ | PER DAY |
| Part-Time Care | School Age (60 mo. & older) | \$ | PER DAY |
| Part-Time Care | Special Needs (6 wks-18yrs) | \$ | PER DAY |

DIRECTOR QUALIFICATIONS

| | |
|---|--|
| Director Education: (Check all that apply) | <input type="checkbox"/> High School Diploma <input type="checkbox"/> Director's Credential <input type="checkbox"/> C. D. A. <input type="checkbox"/> 2 or 4 year degree in other field: _____ <input type="checkbox"/> B.S. Degree in Child Development/Early Childhood Ed <input type="checkbox"/> A. A. Degree in Child Development/Early Childhood Ed <input type="checkbox"/> M.S. Degree in Child Development/Early Childhood Ed How many years of PAID work experience does the director have in a child care facility? <input type="checkbox"/> 1-3 years <input type="checkbox"/> 4 or more years |
|---|--|

- In order to become an approved child care provider, please complete all of the information requested in this packet. In addition, you must submit two current forms of identification that match the address to be used to provide care.
 - You **MUST** submit a copy of a valid driver's license or state issued ID card, **AND**
 - A copy of a current mortgage **OR** utility **OR** medical bill.
 - A current Form 107
 - A complete W-9 Form

- Payments will not be issued for any care provided prior to the date on which you were deemed to be an approved provider.
- It is the applicant's responsibility to ensure that all documents/information is received by the Division of Early Childhood Care and Development.
- All program policies and regulations can be found at www.childcareinfo.ms
- Application Packets and all additional documentation should be submitted to: DECCD

P.O. Box 352
Jackson, Mississippi 39205

☐ I certify that this information is true and correct.

Signature of Applicant

Date

CHILD CARE PROVIDER STATEMENT OF AGREEMENT
CHILD CARE PAYMENT PROGRAM

As Director or Owner of this child care center, or as an in-home provider, I understand and agree to the following guidelines as they relate to the Child Care Payment Program (CCPP).

1. As a child care provider, I will provide developmentally and culturally appropriate early childhood educational activities, including reading and writing.
2. **ALL** rates, fees, and discounts charged to CCPP participants must be offered and equal to those charged to non-participants. This means universal application of advertised tuition rates.
3. All absences will be indicated on the ledger.
4. Parents or authorized parent representatives must sign the child in and out every day. I understand that center employees are not considered authorized parent representatives, unless the parent is employed by the provider. I understand that in order to be eligible for payment, sign in/out sheets and ledgers must reflect the same information.
5. I understand that in cases where documentation of co-payments and attendance cannot be provided, DECCD will recoup payments related to these cases.
6. I will submit comments as required on the ledger reflecting absences and changes in child attendance.
7. I agree to submit payment ledgers each month by the due date in order to be eligible for payment.
8. I agree to collect co-payment fees each month, maintain documentation of collection, and report non-payment to DECCD. I will deduct the paid co-payment amount from total fees owed before billing parents for services.
9. It is my responsibility to report any changes in ownership, tax identification number, address, phone number, center director, tier status, address, household membership (in home providers only), and licensing to DECCD within 10 days.
10. I understand that if I am a Tier 1 provider, the director qualifying for Tier 1 must be on site for a minimum of six hours of the program day in order to receive Tier 1 reimbursement.
11. I agree not to exceed my licensed capacity, or the number of children I am allowed to provide care for.
12. I agree to remain in compliance at all times with any and all regulatory and licensing regulations.
13. I understand that I cannot offer any bribe or payments to any CCPP participants or child care staff to encourage enrollment at my center/home care environment.
14. I agree to report any suspicion of unemployment or school dropout of a CCPP parent to DECCD.
15. I agree to allow unlimited access to the program, including unannounced visits by parents and MDHS representatives, and to furnish reports and/or provide access to information concerning CCPP as requested by DECCD or MDHS representative.
16. As a CCPP approved provider, I understand that my program will be monitored by DECCD, or any representative of the Mississippi Department of Human Services at any time. If it is discovered that I am not in compliance with all applicable regulations, or that I have collected payments for which I was not entitled, recoupments will be made.
17. I understand that if I provide false information, a penalty will be imposed. At first offense, recoupments will be made and a provider may be suspended from participating in the CCPP. At second offense, recoupment will be made and permanent debarment from participating in CCPP will occur.
18. I agree to comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act when center-based and group-home care are provided.

19. I agree that any publicity given to the provider or services provided herein including, but not limited to, notices, information pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the provider shall not identify MDHS as a sponsoring agency nor display any MDHS name or logo in any manner without prior written approval by MDHS.
20. I agree that nothing contained in this Agreement shall be construed to constitute the provider or any of its employees, agents, or subcontractors as a partner, employee, or agency of MDHS, nor shall either party to this Agreement have any authority to bind the other in any respect, it being intended that each shall remain an independent entity. I agree to advise any client served under the terms of this Agreement of the independent status of the provider and MDHS. MDHS does not in any way warrant services rendered by the provider.
21. I agree that MDHS and their employees are to be held harmless for any claim growing out of any action performed by the provider and its agents, employees, or any of its subcontractors under any provisions of this Agreement.

FRAUD: Any person applying for or receiving public assistance by using false statements, and any person assisting that person to receive such public assistance, with knowledge of those false statements, will be subject to criminal prosecution. This prosecution will be a misdemeanor when the amount received or requested is below \$500, or a felony if the amount received is above \$500.

GRIEVANCE PROCEDURE: Any dispute concerning a question of fact under this application/agreement which is not disposed of by agreement of the parties hereto shall be decided by the Director of the Division of Early Childhood Care & Development. In the review by the DECCD Director the parent/provider shall be afforded an opportunity to be heard and offer evidence in support of the questioned decision under review. This decision shall be reduced to writing and a copy thereof mailed or furnished to the parent/provider and shall be final and conclusive, unless, within thirty (30) days from the date of the decision, the parent/provider mails or furnishes the Executive Director of the Mississippi Department of Human Services a written request for review. Pending final decision of the Executive Director or his designee, DECCD will proceed in accordance with the decision of the Director of the Division of Early Childhood Care and Development.

MDHS AGREES:

1. To pay the provider for services rendered in accordance with the terms agreed upon.
2. To provide written notification to the provider of the termination of the family/child.

ALL PARTIES AGREE:

1. That this Agreement may be terminated at any time by MDHS for cause, in whole or in part, for failure of the provider to perform any of the provisions hereof. Should MDHS exercise its right to terminate this Agreement under this Provision, the provider shall be notified in writing with reason and termination date specified.
2. Payment for services under this Agreement are subject to the availability of federal and/or state funding.

Provider Signature

Date

BASIC HEALTH, SAFETY, AND NUTRITION ASSURANCES
FOR UNLICENSED CHILD CARE PROVIDERS IN THE
CHILD CARE PAYMENT PROGRAM

Health and Safety

1. Providers and their staff must be in good health, mentally and physically capable of caring for children. Providers must be certified in Infant & Child Cardio Pulmonary Resuscitation (CPR) and basic First Aid. Other persons in the home must be free of any infectious disease.
2. A current Mississippi Department of Health Form 121 must be kept onsite for all providers and children at all times.
3. Sick children and children with contagious conditions must be isolated and returned home as soon as possible. Provider(s) must report infectious disease to the local Health Department. Children should be checked each morning upon arrival for contagious or infectious disease and not admitted if ill.
4. All medications, cleaning agents, poisons, and pesticides must be kept out of the reach of children.
5. Diapers shall be changed upon soiling. No child(ren) should remain in wet or dirty diapers. All providers must wash hands before and after diapering children.
6. Garbage and/or trash must be removed from the home regularly and from the grounds at least once a week. Garbage should be kept in a closed container and out of reach of children.
7. The home must have running hot and cold water, clean toilets, a fire extinguisher, and a first aid kit. A box of baking soda must be kept in the kitchen to help extinguish small grease fires. The home must be kept clean and free of dangerous conditions and all heat sources shielded, and all electrical outlets protected by safety coverings. The home must have a working telephone.
8. There must be clean individual beds, cots, mattresses, or pads provided for each child to use for naps. Linens should be washed and kept clean.
9. No smoking, tobacco use, illegal drug use; including but not limited to cocaine, crack, LSD, marijuana, and/or alcohol, is allowed when children are present. All weapons; including but not limited to guns, arrows, hunting knives etc., on the property should be contained in locked storage and secured from children.
10. Babies must be held while feeding. At no time should infants be propped with a bottle.
11. Children need to be treated with respect, love, and kindness. Smile and talk to children often in normal tones. Encourage and reward good behavior. Harsh tones of voice and humiliation are not to be used with children.
12. No form of corporal or harsh punishment including yelling, slapping or spanking, or total isolation shall be used as discipline measures.
13. Children must be placed in age appropriate vehicle safety restraints when riding in ANY vehicle. The driver MUST have a valid driver's license.
14. All children must be supervised by an adult of 18 years or more at all times.
15. Any food/formula that is brought in by the parent to the provider must be stored in the refrigerator and nutritious meals and snacks should be prepared and served daily, using a variety of foods selected from nutritional guidelines that meet the daily needs of all ages served. Also, providers should avoid using foods that cause allergies, as noted by the parent.
16. I certify that I have not been convicted of a felony, nor has my name been placed on the Child Abuse and Neglect Central Registry. I understand that a Form 107 must be complete and updated in order to be an approved provider.
17. I certify that I will never exceed the number of children allowed for care at any time.
18. Parents and must have unlimited access to their child while under my care.
19. All representatives of MDHS must be afforded unlimited access to all records and reports required by representatives of MDHS.
20. I agree to fully cooperate with on-site monitoring visits.
21. I understand that failure to comply with these conditions can result in my debarment from the Child Care Payment Program.

Signature of Provider

Date

**MISSISSIPPI DEPARTMENT OF HUMAN SERVICES
CHILD ABUSE AND NEGLECT CENTRAL REGISTRY CHECK**

Return to DECCD.

NOTE: Incomplete or unsigned forms will be returned unprocessed.

| | |
|--|---|
| 1. IN-HOME PROVIDER NAME _____ MAILING ADDRESS _____ CITY _____ ZIP _____ | PHYSICAL ADDRESS, IF DIFFERENT THAN MAILING ADDRESS _____ COUNTY OF RESIDENCE _____ PHONE _____ (Home) _____ (Cell) _____ |
|--|---|

| 2. PLEASE LIST ALL PERSONS LIVING IN THE HOME OVER 18, relative and non-relative | | | | | |
|--|-----|------------|-----------------|------------------------|------------------|
| NAME (LIST YOURSELF FIRST) | SEX | BIRTH DATE | RELATION TO YOU | SOCIAL SECURITY NUMBER | SIGNATURE & DATE |
| 1. | | | SELF | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |

By signing this form, I give the Mississippi Department of Human Services, Division of Early Childhood Care & Development permission to request an MDHS Child Abuse And Neglect Central Registry back ground check. I understand that this information will only be used for determining provider eligibility and will not be re-disseminated to other persons or used for other purposes. I understand that if I fail to accurately report **ALL** persons over the age 18 living in the home, I may be suspended/barred from participation in the certificate program.

This section will be completed by MDHS

_____ No identifying information was found in the Central Registry

_____ The following information was found in the Central Registry(attached)

Signature of MDHS Representative

Date

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

| | | |
|---|--|---|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name/disregarded entity name, if different from above | |
| | Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____ | |
| | <input type="checkbox"/> Exempt payee | |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| City, state, and ZIP code | | |
| List account number(s) here (optional) | | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

| | | | | | | | | | |
|------------------------|--|--|--|---|--|--|--|---|--|
| Social security number | | | | | | | | | |
| | | | | - | | | | - | |

| | | | | | | | | | |
|--------------------------------|--|--|--|---|--|--|--|--|--|
| Employer identification number | | | | | | | | | |
| | | | | - | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

| | | |
|--------------|-------------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|--------------|-------------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 9 |
| Broker transactions | Exempt payees 1 through 5 and 7 through 13. Also, C corporations. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 5 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 7 ² |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee ¹ The actual owner ¹ |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 7. Disregarded entity not owned by an individual | The owner |
| 8. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 11. Partnership or multi-member LLC | The partnership |
| 12. A broker or registered nominee | The broker or nominee |
| 13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B)) | The trust |

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.